

How State And Local Government Employees Are Covered By Social Security And Medicare

State and local government employees are covered by Social Security and Medicare in one of two ways.

One way is through a “Section 218” agreement between the state and the Social Security Administration. Such agreements are authorized under Section 218 of the Social Security Act.

Another way is under the mandatory provisions of federal law. Employees hired (or rehired) after March 31, 1986, must have Medicare coverage unless the law specifically excludes them. Employees in continuous employment before April 1, 1986, who are members of a public retirement system, may be covered for Medicare under a Section 218 agreement at the state’s option.

Another law (effective July 2, 1991) requires state and local government employees not covered by a Section 218 agreement or a public retirement system to be covered by Social Security and Medicare, unless the law specifically excludes them.

State and local government employees covered by a Section 218 agreement have the same Social Security and Medicare coverage and benefit rights as employees in private industry.

Why Social Security Coverage Is Important

Social Security is more than a retirement program. It can help support your family when you die and provide monthly benefits and health insurance when you retire or if you become severely disabled. Your work helps you and your family qualify for those benefits

because you earn credits when you work and pay Social Security taxes.

Social Security benefits are based on the earnings reported to the Social Security Administration. Therefore, it’s important that you make sure your earnings record is correct.

It’s easy to check your record. Each year, you will automatically receive your personal *Social Security Statement* about three months before your birthday. The *Statement* will show your year-by-year earnings based on information your employer reported.

The *Statement* also will provide estimates of retirement, survivors and disability benefits you and your family may be able to receive now and in the future. If you don’t want to wait until you receive your automatic *Statement*, call our toll-free number, **1-800-772-1213**, or go to www.ssa.gov on the Internet to obtain a Form 7004 (*Request for Social Security Statement*).

If your *Statement* does not show earnings from a state or local government employer, the work may not have been covered either by a Section 218 agreement or by federal law. You should contact that employer if you have questions about the work.

Employer Reporting Requirements

State and local government employers are responsible for properly withholding, reporting and paying Social Security and Medicare taxes for employees. Proper reporting allows us to maintain accurate earnings records and make sure that employees receive correct benefit amounts.

Questions related to Social Security and Medicare taxes should be directed to the Internal Revenue Service.

Each state has a designated state official (State Social Security Administrator) who is responsible for administering the state's Section 218 agreement. The State Administrator can provide information and answer questions about Social Security and Medicare coverage under the state's agreement. The telephone numbers for the states are listed below.

Alabama, 334-242-2182
Alaska, 907-465-4470
Arizona, 602-240-2022
Arkansas, 501-682-7800
California, 916-341-2310
Colorado, 303-620-4432
Connecticut, 860-702-3551
Delaware, 302-739-4208
Florida, 850-414-6371
Georgia, 404-352-6400
Hawaii, 808-586-1700
Idaho, 208-334-3338
Illinois, 217-785-2340
Indiana, 317-233-4116
Iowa, 515-281-0024
Kansas, 913-296-2311
Kentucky, 502-564-3952
Louisiana, 504-342-0026
Maine, 207-287-3448
Maryland, 410-767-5846
Massachusetts, 617-367-7700
Michigan, 517-322-6275
Minnesota, 651-296-7956
Mississippi, 601-359-3589
Missouri, 573-751-4715
Montana, 406-444-4612
Nebraska, 402-471-0621
Nevada, 775-684-3909
New Hampshire, 603-271-4233
New Jersey, 609-292-0132
New Mexico, 505-827-7677
New York, 518-474-4605

North Carolina, 919-733-6555
North Dakota, 701-328-2838
Ohio, 614-466-2942
Oklahoma, 405-521-3555
Oregon, 503-603-7735
Pennsylvania, 717-772-1855
Puerto Rico, 787-723-3585
Rhode Island, 401-277-2287
South Carolina, 803-737-6933
South Dakota, 605-773-3325
Tennessee, 615-741-7902
Texas, 512-867-7373
Utah, 801-538-3024
Vermont, 802-828-2305
Virginia, 804-344-3128
Virgin Islands, 809-774-4750
Washington, 360-438-4853
West Virginia, 304-558-2251
Wisconsin, 608-266-0728
Wyoming, 307-777-6109

For More Information

We invite you to visit our website at www.ssa.gov on the Internet for more information about Social Security. You also can call our toll-free number, **1-800-772-1213**, 24 hours a day, seven days a week. You can speak to a service representative between the hours of 7 a.m. and 7 p.m. on business days. People who are deaf or hard of hearing may call our toll-free TTY number, 1-800-325-0778, between 7 a.m. and 7 p.m. on business days.

Other publications that may help are *Understanding The Benefits* (Publication No. 05-10024), *A Pension From Work Not Covered by Social Security* (Publication No. 05-10045) and *Government Pension Offset* (Publication No. 05-10007).

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